

**Before the  
Federal Communications Commission  
Washington, D.C. 20554**

|                                 |   |                      |
|---------------------------------|---|----------------------|
| In the Matter of                | ) |                      |
|                                 | ) |                      |
| Accounting Safeguards Under the | ) |                      |
| Telecommunications Act of 1996  | ) | CC Docket No. 96-150 |
|                                 | ) |                      |
|                                 | ) |                      |

**ORDER**

**Adopted: February 14, 2002**

**Released: February 15, 2002**

By the Acting Chief, Accounting Safeguards Division:

1. On June 21, 2001, the Common Carrier Bureau (Bureau) released a public notice seeking comment on the audit report of Verizon Communications, Inc. (Verizon) in accordance with the Commission's rules and procedures implementing section 272(d) of the Communications Act of 1934, as amended. As explained below, we extend the deadline for commenting on the report.

2. On June 11, 2001, Verizon submitted its first section 272(d) biennial audit report addressing its compliance with the section 272 non-accounting and accounting safeguards. Verizon supplemented its submission on June 18, 2001. Verizon requested confidential treatment of some information contained in the section 272(d) biennial audit report. In August 2001, AT&T Corporation (AT&T) and the Competitive Telecommunications Association (Comptel) submitted letters requesting access to the redacted information and additional time to review the audit report. The Accounting Safeguards Division (Division) granted several extensions of time to the comment period while the Commission evaluated and considered the issues raised concerning Verizon's request for confidential treatment. On January 10, 2002, the Commission released its decision denying Verizon's request.<sup>1</sup> On February 6, 2002, the independent auditor submitted the unredacted audit report and supplemental report consistent with the Commission's denial of Verizon's request.

3. We grant an extension of time until April 8, 2002 for submitting comments on Verizon's section 272(d) biennial audit report. This extension will afford parties 60 days to review and comment on the totality of the audit report.

4. IT IS THEREFORE ORDERED that, pursuant to 47 C.F.R. §§ 0.91, 0.201-0.204, 1.3, 53.209-53.213, the comment period for the Verizon section 272(d) biennial audit report IS EXTENDED to April 8, 2002.

FEDERAL COMMUNICATIONS COMMISSION

Timothy A. Peterson  
Acting Chief, Accounting Safeguards Division, CCB

<sup>1</sup> Accounting Safeguards Under the Telecommunications Act of 1996: Section 272(d) Biennial Audit Procedures, CC Docket No. 96-150, *Memorandum Opinion and Order*, FCC 02-1 (rel. Jan. 10, 2002).